

Senate Resolution 870

By: Senator Reed of the 35th

## A RESOLUTION

Proposing an amendment to the Constitution so as to authorize the governing body of any county, municipality, or school district, subject to the approval of a majority of the qualified electors of such political subdivision voting in a referendum thereon, to exempt the homesteads of teachers from all or any portion of its ad valorem taxation; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### SECTION 1.

Article VII, Section II, Paragraph III of the Constitution is amended by striking subparagraph (b) and inserting in its place a new subparagraph (b) to read as follows:

"(b)(1) The governing body of any county, municipality, or school district, subject to the approval of a majority of the qualified electors of such political subdivision voting in a referendum thereon, may exempt the homesteads of teachers from all or any portion of its ad valorem taxation.

(2) Exemptions granted pursuant to this subparagraph (b) may only be revoked by a referendum election called and conducted as provided by law. The call for such referendum shall not be issued within five years from the date such exemptions were first granted and, if the results of the election are in favor of the revocation of such exemptions, then such revocation shall be effective only at the end of a five-year period from the date of such referendum.

(3) The implementation, administration, and revocation of the exemptions authorized in this subparagraph (b) shall be provided for by law ~~Repeated."~~

### SECTION 2.

1 The above proposed amendment to the Constitution shall be published and submitted as  
2 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the  
3 above proposed amendment shall have written or printed thereon the following:

4 "( ) YES Shall the Constitution of Georgia be amended so as to authorize the  
5 governing body of any county, municipality, or school district, subject to  
6 ( ) NO the approval of a majority of the qualified electors of such political  
7 subdivision voting in a referendum thereon, to exempt the homesteads of  
8 teachers from all or any portion of its ad valorem taxation?"

9 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

10 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
11 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
12 become a part of the Constitution of this state.